



Department of Energy

Washington, DC 20585

DEC 07 2004

MEMORANDUM FOR DISTRIBUTION

FROM:

Richard Loyd
RICHARD LOYD, DIRECTOR
FINANCIAL REPORTING AND ANALYSIS DIVISION

SUBJECT:

FY 2005 Guidance for PMA/FERC ADI Spreadsheet Financial Reporting

In FY 2005 the Power Marketing Administrations (PMAs) and the Federal Energy Regulatory Commission (FERC) will use ADI-based spreadsheets to submit budgetary and proprietary data to the Financial Reporting and Analysis Division (FRAD). The ADI spreadsheet reporting process was successfully tested during the last quarter of FY 2004, and using the new process in FY 2005 prior to STARS implementation will facilitate the transition to the new system. The FY 2005 ADI spreadsheets must contain only current period activity trial balance data using the STARS Accounting Flex Field (AFF) and Descriptive Flex Field (DFF) values. Attachments A and B contain the flex field values.

To obtain FY 2005 beginning balances in the appropriate fund types and program budget and reporting codes (B&Rs), we need the PMAs and FERC to submit ADI spreadsheets for data as of September 2004. The spreadsheets should contain only FY 2004 cumulative data verses current period activity. You should reclassify the September FACTS I trial balances into the STARS AFF and DFF segments. Please do not include any beginning balances; we need only ending balances. Include all SGLs that were submitted on the September 2004 FACTS I trial balances. You may need to use new SGL subaccounts for this submission. The new spreadsheets containing the reclassified FY 2004 data are due to FRAD by start of business December 13, 2004. Please do not try to upload these spreadsheets to STARS. Instead, e-mail them to Bethany Williams at Bethany.Williams@hq.doe.gov.

The first quarter FY 2005 data is due to FRAD by c.o.b. January 10, 2005. This data should be in the format used during testing this summer: 1) current period activity - October through December; 2) no beginning balances - no SGLs 3100 or 3310; and 3) your budgetary data should begin with the fourth level of the budget process - allocation DR 46101100/CR 46101200 or, for reimbursable work, DR 45900400/CR 46101200. Headquarters will record the first three levels of the budget process for everyone except Bonneville Power Administration (BPA). BPA will need to record all four levels since Headquarters does not record your budget. Headquarters will also record rescissions. Attachments C and D document the budgetary entries.



Please note that the "F" and "N" attributes to indicate Federal and non-Federal activity are no longer valid. Any SGLs with Federal activity should include the OPI and Trading Partner in the DFF segment of the ADI spreadsheet. You may obtain the most current OPI listing at FRAD's new website, www.mbe.doe.gov/crOrg/me141.htm. Attachment E contains a listing of the two-position Trading Partner codes and the four-position OPI codes.

As mentioned in the May 21, 2004, memorandum, in order to work towards the STARS monthly closing date of the third workday, we are asking that the PMAs and FERC submit FY 2005 data on the sixth workday. This is two days sooner for budgetary data and several days sooner for proprietary data. BPA will continue to submit their data only on a quarterly basis. The PMAs and FERC are expected to report current month budgetary activity and current quarter proprietary activity. Current month cash activity (with offset to SGL 2990F100) should also be included with your budgetary submissions. Year-end due dates for FY 2005 reporting are not finalized at this time.

Until the STARS system comes on-line, the data that is e-mailed to FRAD will be converted into the Department's legacy data structure and loaded into the MARS system. The PMAs and FERC will need to obtain MARS access to run SF-133, FMS-2108, Status of Obligational Authority and Financial Statement reports. Access to MARS can be obtained by completing the form at the following website <http://cio.doe.gov>. You should complete the form as follows: 1) select "Corporate System Access" from the bulleted list under the picture of the CIO, 2) select "MARS" for the answer to question #8, and 3) fax the form to the number provided, and someone from DOE will be in contact with you.

If you have any questions about this new reporting process, please contact Bethany Williams at 301-903-9715.

Attachments

cc:

Assistant Administrator

For Washington Liaison, PML

Distribution:

Director, Office of Chief Financial Officer, BPA
(Thru Assistant Administrator for BPA, Washington Liaison,
KN/WASH, 8G-061/FORS)
Assistant Administrator for Finance and Marketing, SEPA
Assistant Administrator, Office of Corporate Operations, SWPA
Chief Financial Officer, WAPA
Chief Financial Officer, FERC

<u>STARS Accounting Date</u>	<u>MARS Fiscal Month</u> 2 chars.	<u>MARS Fiscal Year</u> 4 chars.
31-Oct-04	01	2005
30-Nov-04	02	2005
31-Dec-04	03	2005
31-Jan-05	04	2005
28-Feb-05	05	2005
31-Mar-05	06	2005
30-Apr-05	07	2005
31-May-05	08	2005
30-Jun-05	09	2005
31-Jul-05	10	2005
31-Aug-05	11	2005
30-Sep-05	12	2005

STARS Allottee

2 chars.

MARS Field Office

2 chars.

MARS Fin Plan

2 chars.

91

AK

AK

92

BP

BP

93

SE

SE

94

SW

SW

95

RP

RP

96

ER

ER

PMA/FERC Table for Fund Type & Appropriation

ATTACHMENT A

STARS Fund	MARS Fund Type	Appropriation	Source Doc
5 chars.	2 chars.	12 chars.	
00594	YA	89X0224	
00100	GA	89X0212	
00101	GC	89X0212	
00102	GD	89X0212	
00103	GE	89X0212	
00104	GF	89X0212	
00105	GG	89X0212	
00106	GH	89X0212	
00107	GN	89X0212	
00108	1A	89X0212	
00109	2A	89X0212	
00110	3A	89X0212	
00149	G0	8900212	
01350	LA	89X0302	
01351	LB	89X0302	
01352	2L	89X0302	
01353	3L	89X0302	
01399	L0	8900302	
01400	NX	89X0303	
01401	NY	89X0303	
01402	NZ	89X0303	
01403	2N	89X0303	
01404	3N	89X0303	
01450	KX	89X0304	
01451	KY	89X0304	
01500	VA	89X0305	
01850	54	891099	
01900	54	891435	
01901	54	891424	
01951	54	892245	
01952	54	892247	
01953	54	892248	
01954	54	892249	
02000	54	893220	
02050	54	89F3875	
02100	54	89F3845	
02150	54	89F3880	
02200	54	89F3885	
02250	RR	89X4045	
02251	RS	89X4045	
02299	8J	96-89X4045	
02350	TR	89X4452	
02450	54	895000.27	
02500	UP	89X5068	
02501	UR	89X5068	
02502	US	89X5068	

STARS Fund	MARS Fund Type	Appropriation	Source Doc
5 chars.	2 chars.	12 chars.	
02503	2U	89X5068	
02504	3U	89X5068	
02550	UT	89X5069	
02600	RX	89X5105	
02601	54	895105	
02650	UV	89X5178	
02651	5M	895178	
02950	AA	89X5230	
02951	5Q	895230	
03250	WS	89X5649	
03251	5T	895649	
03300	YS	89X5653	
03301	54	895653	
03350	54	89X6050	
03800	54	89X6430	
03900	54	89X6501	
03950	54	89X6772	
04450	54	892814	
04500	54	89X6194	
04650	54	89X6432	

PMA/FERC Table for B&Rs

ATTACHMENT A

STARS Program

7 chars.

MARS B&R

9 chars.

1720793	4050CF030 - Cost of Reimbursable Work - Western Area Power Administration
1720903	5050CF030 - Reimbursement for Reimbursable Work - Western Area Power Administration
1720569	600201010 - Cost of Reimbursable Work - Transmission Agency of Northern California (Tanc) Western Area Power Administration
2219603	600201020 - Cost of Reimbursable Work Contributed Funds Act Power Marketing Administrations
1720570	600202000 - Cost of Reimbursable Work - Southwestern Power Administration (Swpa)
1720571	600203000 - Cost of Reimbursable Work - Southeastern Power Administration (Sepa)
1720940	6050CF030 - Cost of Reimbursable Work - Western Area Power Administration
1720623	700201010 - Reimbursement for Reimbursable Work - Transmission Agency of Northern California (Tanc) Western Area Power Administration
2219607	700201020 - Reimbursement for Reimbursable Work - Contributed Funds Act Power Marketing Administrations
1720624	700202000 - Reimbursement for Reimbursable Work - Southwestern Power Administration (Swpa)
1720625	700203000 - Reimbursement for Reimbursable Work - Southeastern Power Administration (Sepa)
1720963	CF0101000, Program Direction
1720964	CF0102000, Transition and Termination
1720965	CF0103000, Taku Inlet Power Cables
1720966	CF0104000, Emergency Fund
1720967	CF0110000, Capital Assets Acquisition
1720968	CF0200000, Bonneville Power Administration
1720969	CF0301010, System Operation and Maintenance
1720970	CF0301030, Purchase Power and Wheeling
1720971	CF0301040, Construction and Rehabilitation
1720972	CF0301050, Program Direction
1720973	CF0302000, Colorado River Basins Fund
1720974	CF0303000, Utah Mitigation and Conservation
1720975	CF0304000, Falcon and Amistad Operation and Maintenance
1720976	CF0305010, Purchase Power and Wheeling Financed from Offsetting Receipts
1720977	CF0305020, Colorado River Dam Offsetting Collections
1720978	CF0401000, Operation and Maintenance
1720979	CF0402000, Purchase Power and Wheeling
1720980	CF0403000, Construction
1720981	CF0404000, Continuing Fund
1720982	CF0405000, Offsetting Receipts
1720983	CF0406000, Program Direction
1720984	CF0501000, Program Direction
1720985	CF0502000, Continuing Fund
1720986	CF0503000, Purchase Power and Wheeling
1720987	CF0504000, Offsetting Receipts
1720988	CF0505000, Operations and Maintenance/Program Direction
1720989	CF0600000, Emergency Fund - WAPA
1721371	ZN1801000 - Alaska Power Administration Revenues from Sale & Transmission of Electrical Energy

STARS Program
7 chars.

MARS B&R
9 chars.

1721372	ZN1802000 - Bonneville Power Administration Revenues from Sale & Transmission of Electrical Energy
1721373	ZN1803000 - Western Area Power Administration Revenues from Sale & Transmission of Electrical Energy
1721374	ZN1804000 - Southwestern Power Administration Revenues from Sale & Transmission of Electrical Energy
1721375	ZN1805000 - Southeastern Power Administration Revenues from Sale & Transmission of Electrical Energy
2823351	080220000 - Federal Energy Regulatory Commission - Costs
1720272	151000000 - Federal Energy Regulatory Commission
2823352	VR0100000 - Federal Energy Regulatory Commission
1721389	ZN2100000 - Revenue - Ferc

As far as the legacy B&Rs go, CF01 is Alaska, CF02 is Bonneville, CF03 is Western, CF04 is Southwestern, CF05 is Southeastern.

SGL CHART OF ACCOUNTS AS OF 11/16/04
(ATTACHMENT B)

STARS		
SGL	Subaccount	Account Title
1010	00	FUND BALANCE WITH TREASURY - OPENING BALANCES
1010	01	FUND BALANCE WITH TREASURY - WARRANTS (HQ ONLY)
1010	02	FUND BALANCE WITH TREASURY - SF 224 COLLECITONS
1010	03	FUND BALANCE WITH TREASURY - SF 224 DISBURSEMENTS
1010	04	FUND BALANCE WITH TREASURY - NON SF 224 COLLECTIONS
1010	05	FUND BALANCE WITH TREASURY - NON SF 224 DISBURSEMENTS
1010	06	FUND BALANCE WITH TREASURY - (PMA ONLY)
1010	10	FUND BALANCE WITH TREASURY - ALLOTMENTS ISSUED (HQ ONLY)
1010	11	FUND BALANCE WITH TREASURY - UNOBLIGATED ALLOTMENTS RECEIVED - FIELD
1010	20	FUND BALANCE WITH TREASURY - FIELD CASH NOT TO BE WITHDRAWN
1120	00	IMPREST FUNDS
1310	C1	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - FEDERAL
1310	C2	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - NON FEDERAL
1310	C4 (PMA ONLY)	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS, CUSTODIAL
1310	C5	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - KWH FEES
1310	C6	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - SNF FEES
1310	D1	ACCOUNTS RECEIVABLE, DIRECT - OTHER FEDERAL AGENCIES
1310	D2	ACCOUNTS RECEIVABLE, DIRECT - NON FEDERAL
1310	D5	ACCOUNTS RECEIVABLE, DIRECT - DOE
1310	D6	ACCOUNTS RECEIVABLE, DIRECT - DEFENSE (NWF)
1310	D7	ACCOUNTS RECEIVABLE, DIRECT - CONTRACTOR PARENT
1310	D8	ACCOUNTS RECEIVABLE, EXCHANGE REVENUE (FERC)
1310	E1	ACCOUNTS RECEIVABLE, REFUND - OTHER FEDERAL AGENCIES
1310	E2	ACCOUNTS RECEIVABLE, REFUND - NON FEDERAL
1310	E5	ACCOUNTS RECEIVABLE, REFUND - DOE
1310	E7 (PMA ONLY)	ACCOUNTS RECEIVABLE, CUSTODIAL
1310	N1	ACCOUNTS RECEIVABLE, OFA
1310	N2	ACCOUNTS RECEIVABLE, NON FEDERAL
1310	R1	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (Opening Balances)
1310	RB	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 19, 18, 21, 23)
1310	RD	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 50, 60)
1310	R2	ACCOUNTS RECEIVABLE, REIMBURSABLE - NON FEDERAL (Opening Balances)
1310	RF	ACCOUNTS RECEIVABLE, REIMBURSABLE - NON FEDERAL (SCC 19)
1310	RH	ACCOUNTS RECEIVABLE, REIMBURSABLE - NON FEDERAL (SCC 50)
1310	R6	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOE (Opening Balances)
1310	RQ	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOE (SCC 21)
1310	RR	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOE (SCC 50)
1310	R4 (PMA ONLY)	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES
1310	R5 (PMA ONLY)	ACCOUNTS RECEIVABLE, REIMBURSABLE - NON FEDERAL
1310	R7 (PMA ONLY)	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOE
1310	93	ACCOUNTS RECEIVABLE, UNBILLED FEDERAL
1310	99	ACCOUNTS RECEIVABLE, SUSPENSE - CPACS
1319	C4	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS, CUS
1319	D2	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, DIRECT - NON FEDERAL
1319	D8	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, EXCHANGE REVENUE (FERC)
1319	D9 (PMA ONLY)	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, DIRECT - OTHER
1319	E2	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, REFUND
1319	E3	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE
1319	E7 (PMA ONLY)	ACCOUNTS RECEIVABLE CUSTODIAL

STARS

<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
1319	R2	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, REIMBURSABLE - NON FEDERAL
1340	01	INTEREST RECEIVABLE - LOANS RECEIVABLE
1340	C1	INTEREST RECEIVABLE, OFFSETTING RECEIPTS
1340	C4	INTEREST RECEIVABLE, OFFSETTING RECEIPTS - CUSTODIAL
1340	09	INTEREST RECEIVABLE - ALL OTHER
1340	E7	INTEREST RECEIVABLE CUSTODIAL
1349	09	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE
1349	C4	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - CUSTODIAL, OFFSETTING REC
1349	E7	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - CUSTODIAL
1350	00	LOANS RECEIVABLE
1359	00	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE
1360	C1	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE, OFFSETTING RECEIPTS
1360	C4	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE, OFFSETTING RECEIPTS, CUSTODIAL
1360	E7 (PMA ONLY)	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE, CUSTODIAL (FERC AND PMAS)
1360	09	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE - ALL OTHER
1369	C4	ALLOWANCE FOR LOSS - PENALTIES, FINES AND ADMIN FEES, OFFSETTING RECEIPTS
1369	01	ALLOWANCE FOR LOSS - PENALTIES, FINES AND ADMINISTRATIVE FEES - LOANS
1369	09	ALLOWANCE FOR LOSS - PENALTIES, FINES AND ADMINISTRATIVE FEES - ALL OTHER
1369	E7 (PMA ONLY)	ALLOWANCE FOR LOSS - PENALTIES, FINES AND ADMINISTRATIVE FEES - CUSTODIAL
1399	00	ACCOUNTS RECEIVABLE - CONVERSION USE ONLY (VALID THRU 9/30/04)
1410	01	ADVANCES TO OTHERS - OTHER FEDERAL AGENCIES
1410	02	ADVANCES TO OTHERS, NON FEDERAL
1410	06	ADVANCES TO OTHERS, DOE
1410	08	ADVANCES TO OTHERS, BPA
1410	99	ADVANCES TO OTHERS, BSC 1454
1450	08	PREPAYMENT, BPA - OTHER FEDERAL AGENCIES
1450	U7	PREPAYMENTS, UNFUNDED PENSION PREPAYMENTS
1450	99	PREPAYMENTS - BPA, ALL OTHER
1511	10	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, SPECIAL REACTOR MATERIAL
1511	20	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, FUEL FABRICATION
1511	31	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, STORES, SPECIAL PROCESS SPARES
1511	32	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, MISCELLANEOUS ASSETS
1511	U0	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, OTHER SPECIAL MATERIALS
1512	10	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE, SPECIAL REACTOR MATERIALS
1512	20	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE, FUEL FABRICATION
1512	31	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE, STORES, SPECIAL PROCESS SPARES
1512	32	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE, STORES, MISCELLANEOUS ASSETS
1512	U0	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE, OTHER SPECIAL MATERIALS
1513	10	OPERATING MATERIALS AND SUPPLIES, EXCESS, SPECIAL REACTOR MATERIAL
1513	20	OPERATING MATERIALS AND SUPPLIES, EXCESS, FUEL FABRICATION
1513	31	OPERATING MATERIALS AND SUPPLIES, EXCESS, STORES, SPECIAL PROCESS SPARES
1513	32	OPERATING MATERIALS AND SUPPLIES, EXCESS, STORES, MISCELLANEOUS ASSETS
1513	U0	OPERATING MATERIALS AND SUPPLIES, EXCESS, OTHER SPECIAL MATERIALS
1519	11	ALLOWANCE FOR OPERATING MATERIALS AND SUPPLIES HELD FOR USE
1519	12	ALLOWANCE FOR OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE
1519	13	ALLOWANCE FOR OPERATING MATERIALS AND SUPPLIES, EXCESS
1525	00	INVENTORY - RAW MATERIALS
1526	01	INVENTORY WORK IN PROCESS, ISOTOPES, REQUIRES BREAKOUT BY ASSET TYPE
1526	02	INVENTORY WORK IN PROCESS, ISOTOPES, CAPITAL ACCOUNTING CENTER USE
1526	91	INVENTORY WORK IN PROCESS, ISOTOPES CLEARING ACCOUNT, ORFSC
1526	92	INVENTORY WORK IN PROCESS, ISOTOPES CLEARING ACCOUNT, NNSA

STARS		Account Title
SGL	Subaccount	
1526	93	INVENTORY WORK IN PROCESS, ISOTOPES CLEARING ACCOUNT, CAC
1527	01	INVENTORY-FINISHED GOODS, ISOTOPES (Breakout by Asset Type)
1527	02	INVENTORY-FINISHED GOODS, NPR OIL HELD FOR SALE
1529	01	INVENTORY ALLOWANCE - FINISHED GOODS, ISOTOPES (Breakout by Asset Type)
1571	01	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS
1571	11 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS (Production Inventory)
1571	12 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS (Byproduct)
1571	13 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS (Unirradiated Material)
1571	15 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE - NUCLEAR MATERIALS (Weapons Stockpile)
1571	21	STOCKPILE MATERIALS HELD IN RESERVE - SPRO, PETROLEUM INVENTORIES
1571	22	STOCKPILE MATERIALS HELD IN RESERVE - SPRO, HEATING OIL INVENTORIES
1571	28	STOCKPILE MATERIALS HELD IN RESERVE - NUCLEAR MATERIALS (Inventory Variance - Field)
1571	29	STOCKPILE MATERIALS HELD IN RESERVE - NUCLEAR MATERIALS (Inventory Variance)
1571	31	STOCKPILE MATERIALS HELD IN RESERVE- SPRO
1571	32 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Held for future disposition)
1571	33 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (In Research)
1571	35 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (In process at NR Vendors)
1571	36 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Nuclear Materials on Loan Lease)
1571	38 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Under Presidential Directive)
1571	43 (DIMS Only)	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Irradiated Material Held for Processing)
1571	63	ALLOWANCE FOR LOSS ON NUCLEAR MATERIALS
1571	71 (DIMS Only)	ALLOWANCE FOR LOSS ON NUCLEAR MATERIAL STOCKPILE INVENTORY
1610	01	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - OVERNIGHT INVESTMENTS
1610	02	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - NOTES
1610	03	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - BILLS
1611	02	DISCOUNT ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - NOTES
1611	03	DISCOUNT ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - BILLS
1612	02	PREMIUM ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - NOTES
1613	02	AMORT OF DISCOUNT ON TREASURY SECURITIES - NOTES
1613	03	AMORT OF DISCOUNT ON TREASURY SECURITIES - BILLS
1613	12	AMORT OF PREMIUM ON TREASURY SECURITIES - NOTES
1618	02	MARKET VALUE ADJUSTMENTS ON INVESTMENTS - NOTES
1618	03	MARKET VALUE ADJUSTMENTS ON INVESTMENTS - BILLS
1618	09	CONTRA MARKET VALUE ADJUSTMENTS ON INVESTMENTS - NOTES/BILLS
1620	01	INVESTMENTS HELD OUTSIDE OF TREASURY - CERTIFICATES OF DEPOSIT BDFAP
1620	09	INVESTMENTS HELD OUTSIDE OF TREASURY - OTHER
1630	04	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - ZERO COUPON BONDS
1631	04	DISCOUNT ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - ZERO COUPON BONDS
1633	04	AMORT OF DISCOUNT ON TREASURY SECURITIES - ZERO COUPON BONDS
1638	04	MARKET VALUE ADJUSTMENT ON INVESTMENTS - ZERO COUPON BONDS
1639	04	CONTRA MARKET ADJUSTMENT ON INVESTMENTS - ZERO COUPON BONDS
1639	09	"CONTRA" TO CONTRA MARKET ADJUSTMENT ON INVESTMENTS - ZERO COUPON BONDS
1690	00	OTHER INVESTMENTS, ALL OTHER
1711	00	LAND AND LAND RIGHTS
1712	00	IMPROVEMENTS TO LAND
1719	00	ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND
1720	01	CONSTRUCTION IN PROGRESS
1720	93	CONSTRUCTION IN PROGRESS - CLEARING ACCOUNT
1720	02	CONSTRUCTION IN PROGRESS - ALLOWANCE FOR LEGACY WASTE FACILITIES
1730	00	BUILDINGS, IMPROVEMENTS, AND RENOVATIONS
1739	00	ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS AND RENOV

STARS

<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
1740	00	OTHER STRUCTURES AND FACILITIES
1749	00	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES
1750	00	EQUIPMENT
1759	00	ACCUMULATED DEPRECIATION ON EQUIPMENT
1810	00	ASSETS UNDER CAPITAL LEASE - MUST USE AS OF 10/1/04
1819	00	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE - MUST USE AS OF 10/1/04
1820	00	LEASEHOLD IMPROVEMENTS
1829	00	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS
1830	00	INTERNAL USE SOFTWARE
1832	00	INTERNAL USE SOFTWARE DEVELOPMENT
1839	00	ACCUMULATED AMORTIZATION ON INTERNAL USE SOFTWARE
1840	00	OTHER NATURAL RESOURCES
1849	00	ALLOWANCE FOR DEPLETION
1890	00	OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT
1899	00	ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT
1990	A1 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA APPROPRIATION REFINANCING ASSET
1990	A2 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA OPERATING REGULATORY ASSETS
1990	A3 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA NON-OPERATING REGULATORY ASSETS
1990	A4 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA NON-OPERATING CONS., FISH & WILDLIFE
1990	A5	OTHER ASSETS, NON-BUDGETARY - NON-STOCKPILE INVENT. HELD FOR OTHERS
1990	A6	OTHER ASSETS, NON-BUDGETARY - OIL DUE FROM OTHERS
1990	A7	OTHER ASSETS, NON-BUDGETARY - PMA OTHER REGULATORY ASSETS
1990	A8 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - ALL OTHER
1990	B1	OTHER ASSETS, BUDGETARY - EMPLOYEE DISABILITY BENEFITS FUNDS-SECURITIES
1990	B2	OTHER ASSETS, BUDGETARY - EMPLOYEE PENSION BENEFITS FUNDS-CASH
1990	B3	OTHER ASSETS, BUDGETARY - EMPLOYEE PENSION FUNDS-ALLOWANCE
1990	B4	OTHER ASSETS, BUDGETARY - PENSION AWARDS-CASH
1990	B5	OTHER ASSETS, BUDGETARY - PENSION AWARDS-SECURITIES
1990	B6	OTHER ASSETS, BUDGETARY - PENSION AWARDS-ALLOWANCE FOR VALUATION
1990	B7	OTHER ASSETS, BUDGETARY - CASH DEPOSITS
1990	B9 (PMA ONLY)	OTHER ASSETS, BUDGETARY - ALL OTHER
1990	93	OTHER ASSETS - FIXED ASSETS CLEARING
1990	94 (PMA ONLY)	OTHER ASSETS - OTHER - CLEARING
1990	98	OTHER ASSETS - OTHER
1990	99	OTHER ASSETS, SUSPENSE
2110	01	ACCOUNTS PAYABLE - OTHER FEDERAL AGENCIES
2110	06	ACCOUNTS PAYABLE - DOE
2110	09	ACCOUNTS PAYABLE - NON FEDERAL
2120	01	DISBURSEMENTS IN TRANSIT, DRAFTS PAYABLE - LETTERS OF CREDIT
2120	09	DISBURSEMENTS IN TRANSIT, ALL OTHER
2130	00	CONTRACT HOLDBACKS
2140	00 (PMA ONLY)	ACCRUED INTEREST PAYABLE
2150	00 (PMA ONLY)	PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES
2190	00	OTHER LIABILITIES
2210	00	ACCRUED FUNDED PAYROLL AND BENEFITS
2211	00	WITHHOLDINGS PAYABLE
2213	00	EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE
2215	00	OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE
2220	00	UNFUNDED LEAVE
2225	00	UNFUNDED FECA LIABILITY
2310	01	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES (Opening Balances)

STARS		
<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
2310	11	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES - Collections (SCC 19, 18, 21, 23)
2310	31	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES - Costs (SCC 60)
2310	04 (PMA ONLY)	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES
2310	05 (PMA ONLY)	ADVANCES FROM OTHERS - NON FEDERAL
2310	06	ADVANCES FROM OTHERS - DOE
2310	09	ADVANCES FROM OTHERS - ALL OTHER (Opening Balances)
2310	19	ADVANCES FROM OTHERS - ALL OTHER - Collections (SCC 19, 21, 23, 18)
2310	39	ADVANCES FROM OTHERS - ALL OTHER - Costs Incurred (SCC 60)
2310	93	ADVANCES FROM OTHERS - SUSPENSE - COSTS INCURRED
2320	01	DEFERRED CREDITS - OTHER FEDERAL AGENCIES
2320	02	DEFERRED CREDITS - NON FEDERAL
2320	07 (PMA ONLY)	DEFERRED CREDITS - INVESTOR OWNED UTILITIES EXCHANGE BENEFITS
2320	08	DEFERRED CREDITS - BPA BUDGETARY PAYABLES
2320	09	DEFERRED CREDITS, NWF INVESTMENT INCOME
2320	99	DEFERRED CREDITS, SUSPENSE CREDITS
2400	00	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS
2510	01 (PMA ONLY)	PRINCIPAL PAYABLE TO TREASURY
2510	02 (PMA ONLY)	REFINANCED APPROPRIATIONS (PMA)
2510	03 (PMA ONLY)	CAPITALIZATION ADJUSTMENT (PMA)
2590	01 (PMA ONLY)	OTHER DEBT, NON-FEDERAL PROJECTS
2590	09 (PMA ONLY)	OTHER DEBT, ALL OTHER
2650	U0	ACTUARIAL FECA LIABILITY
2690	U1	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. -CONT. RET. PLANS (PENSIONS)
2690	U2	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. POSTRET. BENEFITS (PRB)
2690	U3	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. DISABILITY INSURANCE
2690	U4	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. LIFE INSURANCE
2920	U0	CONTINGENT LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES
2920	F0	CONTINGENT LIABILITIES, COVERED BY BUDGETARY RESOURCES
2940	F0	CAPITAL LEASE LIABILITY, COVERED BY BUDGETARY RESOURCES
2940	U0	CAPITAL LEASE LIABILITY, NOT COVERED BY BUDGETARY RESOURCES
2960	00	ACCOUNTS PAYABLE FROM CANCELLED APPROPRIATIONS
2980	00	CUSTODIAL LIABILITY
2990	11	OTHER LIABILITIES, RETURN OF ADVANCE
2990	F1 (PMA ONLY)	OTHER LIABILITIES, APPROPRIATED CAPITAL OWED
2990	F2	OTHER LIABILITIES, INVENTORIES HELD FOR OTHERS
2990	F3	OTHER LIABILITIES, NON-DEPOSIT FUNDS HELD FOR OTHERS
2990	F4	OTHER LIABILITIES, UNCOLLECTED AMOUNTS TO BE RETURNED TO OTHERS
2990	F7	OTHER LIABILITIES, SPLIT ALLOTMENT/APPROPRIATION ADJUSTMENT VARIANCE
2990	F9 (PMA ONLY)	OTHER LIABILITIES, ALL OTHER FUNDED LIABILITIES
2990	99	OTHER LIABILITIES,
2990	U1 (PMA ONLY)	OTHER LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES - ES&H LIABILITIES
2990	U9	OTHER LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES - ALL OTHER
2995	F1	EST. CLEANUP COST LIAB., EM BASELINE ESTIMATE, COVERED BY BUDG. RES.
2995	F2	EST. CLEANUP COST LIAB., ACTIVE AND SURPLUS FACIL., COVERED BY BUDG. RES.
2995	F4	EST. CLEANUP COST LIAB., COVERED BY BUDGETARY RESOURCES - REL
2995	F9	EST. CLEANUP COST LIAB., OTHER, COVERED BY BUDG. RES.
2995	U1	EST. CLEANUP COST LIAB., LEGACY EM BASELINE ESTIMATE, NOT COVERED BY BUDG. RES.
2995	U2	EST. CLEANUP COST LIAB., ACTIVE & SURPLUS FAC., NOT COVERED BY BUDG. RES.
2995	U3	EST. CLEANUP COST LIAB., HLW & SNF DISP., NOT COVERED BY BUDG. RES.
2995	U4	EST. CLEANUP COST LIAB., LEGACY OTHER, NOT COVERED BY BUDGETARY RESOURCES
2995	U9	EST. CLEANUP COST LIAB., OTHER, NOT COVERED BY BUDG. RES.

STARS		
SQL	Subaccount	Account Title
2310	11	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES - Collections (SCC 19, 18, 21, 23)
2310	31	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES - Costs (SCC 60)
2310	04 (PMA ONLY)	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES
2310	05 (PMA ONLY)	ADVANCES FROM OTHERS - NON FEDERAL
2310	06	ADVANCES FROM OTHERS - DOE
2310	09	ADVANCES FROM OTHERS - ALL OTHER (Opening Balances)
2310	19	ADVANCES FROM OTHERS - ALL OTHER - Collections (SCC 19, 21, 23, 18)
2310	39	ADVANCES FROM OTHERS - ALL OTHER - Costs Incurred (SCC 60)
2310	93	ADVANCES FROM OTHERS - SUSPENSE - COSTS INCURRED
2320	01	DEFERRED CREDITS - OTHER FEDERAL AGENCIES
2320	02	DEFERRED CREDITS - NON FEDERAL
2320	07 (PMA ONLY)	DEFERRED CREDITS - INVESTOR OWNED UTILITIES EXCHANGE BENEFITS
2320	08	DEFERRED CREDITS - BPA BUDGETARY PAYABLES
2320	09	DEFERRED CREDITS, NWF INVESTMENT INCOME
2320	99	DEFERRED CREDITS, SUSPENSE CREDITS
2400	00	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS
2510	01 (PMA ONLY)	PRINCIPAL PAYABLE TO TREASURY
2510	02 (PMA ONLY)	REFINANCED APPROPRIATIONS (PMA)
2510	03 (PMA ONLY)	CAPITALIZATION ADJUSTMENT (PMA)
2590	01 (PMA ONLY)	OTHER DEBT, NON-FEDERAL PROJECTS
2590	09 (PMA ONLY)	OTHER DEBT, ALL OTHER
2650	U0	ACTUARIAL FBCA LIABILITY
2690	U1	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. -CONT. RET. PLANS (PENSIONS)
2690	U2	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. POSTRET. BENEFITS (PRB)
2690	U3	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. DISABILITY INSURANCE
2690	U4	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. LIFE INSURANCE
2920	U0	CONTINGENT LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES
2920	F0	CONTINGENT LIABILITIES, COVERED BY BUDGETARY RESOURCES
2940	F0	CAPITAL LEASE LIABILITY, COVERED BY BUDGETARY RESOURCES
2940	U0	CAPITAL LEASE LIABILITY, NOT COVERED BY BUDGETARY RESOURCES
2960	00	ACCOUNTS PAYABLE FROM CANCELLED APPROPRIATIONS
2980	00	CUSTODIAL LIABILITY
2990	11	OTHER LIABILITIES, RETURN OF ADVANCE
2990	F1 (PMA ONLY)	OTHER LIABILITIES, APPROPRIATED CAPITAL OWED
2990	F2	OTHER LIABILITIES, INVENTORIES HELD FOR OTHERS
2990	F3	OTHER LIABILITIES, NON-DEPOSIT FUNDS HELD FOR OTHERS
2990	F4	OTHER LIABILITIES, UNCOLLECTED AMOUNTS TO BE RETURNED TO OTHERS
2990	F7	OTHER LIABILITIES, SPLIT ALLOTMENT/APPROPRIATION ADJUSTMENT VARIANCE
2990	F9 (PMA ONLY)	OTHER LIABILITIES, ALL OTHER FUNDED LIABILITIES
2990	99	OTHER LIABILITIES,
2990	U1 (PMA ONLY)	OTHER LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES - BS&H LIABILITIES
2990	U9	OTHER LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES - ALL OTHER
2995	F1	EST. CLEANUP COST LIAB., EM BASELINE ESTIMATE, COVERED BY BUDG. RES.
2995	F2	EST. CLEANUP COST LIAB., ACTIVE AND SURPLUS FACIL., COVERED BY BUDG. RES.
2995	F4	EST. CLEANUP COST LIAB., COVERED BY BUDGETARY RESOURCES - REL
2995	F9	EST. CLEANUP COST LIAB., OTHER, COVERED BY BUDG. RES.
2995	U1	EST. CLEANUP COST LIAB., LEGACY EM BASELINE ESTIMATE, NOT COVERED BY BUDG. RES.
2995	U2	EST. CLEANUP COST LIAB., ACTIVE & SURPLUS FAC., NOT COVERED BY BUDG. RES.
2995	U3	EST. CLEANUP COST LIAB., HLW & SNF DISP., NOT COVERED BY BUDG. RES.
2995	U4	EST. CLEANUP COST LIAB., LEGACY OTHER, NOT COVERED BY BUDGETARY RESOURCES
2995	U9	EST. CLEANUP COST LIAB., OTHER, NOT COVERED BY BUDG. RES.

STARS		
<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
3100	00	UNEXPENDED APPROPRIATIONS - OPENING BALANCES
3101	01	UNEXPENDED APPROPRIATIONS - WARRANTS (HQ ONLY)
3101	02	UNEXPENDED APPROPRIATIONS - TRANSFERS IN (SF-1151 WITHIN DOE)
3101	03	UNEXPENDED APPROPRIATIONS - TRANSFERS OUT (SF-1151 WITHIN DOE)
3101	06	UNEXPENDED APPROPRIATIONS - PMA
3101	09	UNEXPENDED APPROPRIATIONS - (FUND TYPE SA ONLY)
3101	10	UNEXPENDED APPROPRIATIONS - ALLOTMENTS ISSUED (HQ ONLY)
3101	11	UNEXPENDED APPROPRIATIONS - ALLOTMENTS RECEIVED
3101	1J	UNEXPENDED APPROPRIATIONS - TRANSFER OF AUTHORITY WITHIN DOE (ISSUED)
3101	1K	UNEXPENDED APPROPRIATIONS - TRANSFER OF AUTHORITY WITHIN DOE (RECEIVED)
3101	20	UNEXPENDED APPROPRIATIONS - OBLIGATED
3102	00	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN
3102	02	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN (DOE)
3102	09	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN (NON DOE)
3103	00	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT
3103	02	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT DOE
3103	09	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT NON DOE
3106	01	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, CANCELLATION OF EXPIRED APPROPRIATIONS
3106	02	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, CAPITAL TRANSFERS OUTSIDE OF DOE
3106	03	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, RECISSIONS
3106	09	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, ALL OTHER
3107	01	UNEXPENDED APPROPRIATIONS - USED, NET CHANGE IN FUNDED INVENTORIES
3107	02	UNEXPENDED APPROPRIATIONS - USED, NET CHANGE IN FUNDED OTHER ASSETS
3107	09	UNEXPENDED APPROPRIATIONS - USED, ALL OTHER
3108	00	UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS, RESTATED
3109	00	UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS, NOT RESTATED
3310	00	CUMULATIVE RESULTS
3310	02	CUMULATIVE RESULTS, CURRENT YEAR AUDITED COSTS WITH INTEG. CONTRACTORS (8124)
3310	03	CUMULATIVE RESULTS, INVESTMENTS WITH INTEG. CONTRACTORS (8125)
3310	04	CUMULATIVE RESULTS, UNREALIZED HOLDING GAIN/LOSS ON INVESTMENTS
3310	09	CUMULATIVE RESULTS, ALL OTHER
4032	00	ESTIMATED INDEFINITE CONTRACT AUTHORITY
4042	00 (PMA ONLY)	ESTIMATED BORROWING AUTHORITY - INDEFINITE
4060	00	ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES
4070	00	ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES
4114	00	APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS
4119	00	OTHER APPROPRIATIONS REALIZED
4120	00	APPROPRIATED ANTICIPATED INDEFINITE
4131	00	CURRENT YEAR CONTRACT AUTHORITY REALIZED
4135	00	CONTRACT AUTHORITY LIQUIDATED
4139	00 (PMA ONLY)	CONTRACT AUTHORITY CARRIED FORWARD
4141	00 (PMA ONLY)	CURRENT YEAR BORROWING AUTHORITY REALIZED
4145	00 (PMA ONLY)	BORROWING AUTHORITY CONVERTED TO CASH
4147	00 (PMA ONLY)	ACTUAL REPAYMENTS OF DEBT, PRIOR YEAR BALANCES
4148	00 (PMA ONLY)	RESOURCES REALIZED FROM BORROWING AUTHORITY
4149	00 (PMA ONLY)	BORROWING AUTHORITY CARRIED FORWARD
4150	00	REAPPROPRIATIONS
4160	00	ANTICIPATED TRANSFERS - CURRENT YEAR AUTHORITY
4166	00	ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES
4167	00	ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES
4168	00	ALLOCATIONS OF REALIZED AUTHORITY - NOT TO BE TRANSFERRED FROM INVESTED BALANCES-RESCINDED

STARS		
<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
4170	00	TRANSFERS-CURRENT YEAR AUTHORITY
4171	00	TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE
4172	00	TRANSFERS - CURRENT-YEAR AUTHORITY - PAYABLE
4173	00	NON - ALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED
4175	00	ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NON-INVESTED ACCOUNTS
4176	00	ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES
4180	00	ANTICIPATED TRANSFERS-PRIOR YEAR AUTHORITY
4190	00	TRANSFERS-PRIOR-YEAR BALANCES
4195	00	TRANSFER-OBLIGATED BALANCES
4201	00	TOTAL ACTUAL RESOURCES-COLLECTED
4210	01	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (HQ ENTRY)
4210	02	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (TRANSFERRED TO FIELD)
4210	03	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (RECEIVED BY FIELD - ALL FT EXCEPT HA, 58)
4210	04	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)
4221	00	UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE
4222	01	UNFILLED CUSTOMER ORDERS WITH ADVANCE - FEDERAL
4222	02	UNFILLED CUSTOMER ORDERS WITH ADVANCE - NON FEDERAL
4251	00	REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE
4252	01	REIMBURSEMENTS AND OTHER INCOME EARNED-COLLECTED - FEDERAL
4252	02	REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED - NON FEDERAL
4260	00 (FERC)	ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES
4261	00	ACTUAL COLLECTIONS OF "BUSINESS-TYPE" FEES
4266	00	OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES
4267	00	OTHER ACTUAL GOVERNMENTAL-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES
4310	00	ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS
4350	00	CANCELED AUTHORITY
4382	00	RESCISSION-NEW BUDGET AUTHORITY-SPECIAL & TRUST FUNDS - "AVAILABLE"
4383	00	RESCISSION - PRIOR-YEAR - SPECIAL & TRUST FUNDS - "AVAILABLE"
4384	00	RESCINDED AMOUNTS APPROPRIATED IN SPECIAL & TRUST FUNDS - "AVAILABLE"
4386	00	AUTHORITY PERMANENTLY UNAVAILABLE PURSUANT TO P.L. -SPECIAL & TRUST - "AVAILABLE"
4392	00	RESCISSIONS NEW BUDGET AUTHORITY
4393	00	RESCISSIONS-PRIOR YEAR
4394	00	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
4395	00	AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW-TEMPORARY
4396	00	AUTHORITY PERMANENTLY UNAVAILABLE FOR OBLIGATION PURSUANT TO P.L.
4397	00	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION
4450	00	UNAPPORTIONED AUTHORITY
4510	01	APPORTIONMENTS, AVAILABLE
4510	02	APPORTIONMENTS, NOT AVAILABLE UNTIL SUBSEQUENT PERIODS
4590	01	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES - Available (HQ ONLY)
4590	02	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (TRANSFERRED TO FIELD)
4590	03	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (RECEIVED BY FIELD)
4590	04	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (ALLOCATED BY FIELD)
4590	05	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (Not Available until Subsequent Periods
4610	10	ALLOTMENTS, REALIZED RESOURCES (HQ TRANSFERRED TO FIELD)
4610	11	ALLOTMENTS, REALIZED RESOURCES (RECEIVED BY FIELD)
4610	12	ALLOTMENTS, REALIZED RESOURCES (ALLOCATED BY FIELD)
4610	13	ALLOTMENTS, REALIZED RESOURCES (OBLIGATED BY FIELD)
4620	01	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT
4620	02	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (DOE APPORTIONMENT)
4620	10	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (HQ TRANSFERRED TO FIELD)

STARS		
SGL	Subaccount	Account Title
4620	11	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (RECEIVED BY FIELD)
4620	12	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (ALLOCATED BY FIELD)
4620	13	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (OBLIGATED)
4630	00 (PMA ONLY)	FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION
4650	00	ALLOTMENTS EXPIRED AUTHORITY
4690	00	ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT
4700	00	COMMITMENTS
4720	00	COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT
4801	00	UNDELIVERED ORDERS, OBLIGATIONS-UNPAID
4802	00	UNDELIVERED ORDERS, OBLIGATIONS-PREPAID/ADVANCED
4831	00	UNDELIVERED ORDERS, OBLIGATIONS TRANSFERRED-UNPAID
4832	00	UNDELIVERED ORDERS, OBLIGATIONS TRANSFERRED- PAID
4871	00	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES
4872	00	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - REFCOLLECTED
4881	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID
4882	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED
4901	00	DELIVERED ORDERS - OBLIGATIONS, UNPAID
4902	00	DELIVERED ORDERS - OBLIGATIONS, PAID
4931	00	DELIVERED ORDERS - OBLIGATIONS, TRANSFERRED, UNPAID
4971	00	DOWNWARD ADJUSTMENTS OF P/Y UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES
4972	01	DOWNWARD ADJUSTMENTS OF P/Y PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED - FEDERAL
4972	02	DOWNWARD ADJUSTMENTS OF P/Y PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED - NON FEDERAL
4981	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID
4982	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID
5100	01	REVENUE FROM GOODS SOLD, OFFSETTING RECEIPTS
5100	09	REVENUE FROM GOODS SOLD, ALL OTHER
5200	02 (PMA ONLY)	REVENUE FROM SERVICES PROVIDED, REPAYMENT OF APPR. CAPITAL OWED TO TREAS
5200	03 (PMA ONLY)	REVENUE FROM SERVICES PROVIDED, OFFSETTING RECEIPTS
5200	09	REVENUE FROM SERVICES PROVIDED TO OTHERS, ALL OTHER
5209	00 (PMA ONLY)	CONTRA REVENUE FOR SERVICES PROVIDED
5310	E1	INTEREST REVENUE, EXCHANGE
5310	C1	INTEREST REVENUE, EXCHANGE - OFFSETTING RECEIPTS
5310	N1	INTEREST REVENUE, NONEXCHANGE CUSTODIAL
5310	N2	INTEREST REVENUE, NONEXCHANGE NON-CUSTODIAL
5311	E1	INTEREST REVENUE INVESTMENT - EXCHANGE
5311	C1	INTEREST REVENUE INVESTMENT - EXCHANGE OFFSETTING
5311	N1	INTEREST REVENUE INVESTMENT - NON-EXCHANGE CUSTODIAL
5311	N2	INTEREST REVENUE INVESTMENT - NON-EXCHANGE NON-CUSTODIAL
5319	N1	CONTRA ACCOUNT FOR INTEREST REVENUE, NONEXCHANGE CUSTODIAL
5320	02	PENALTIES, FINES AND ADMINISTRATIVE FEES, CUSTODIAL RECEIPTS
5320	03	PENALTIES, FINES AND ADMINISTRATIVE FEES, NON CUSTODIAL
5320	09	PENALTIES, FINES AND ADMINISTRATIVE FEES, ALL OTHER
5329	02	CONTRA ACCOUNT FOR PENALTIES AND FINES REVENUE
5600	00	DONATED REVENUE
5700	00	EXPENDED APPROPRIATIONS
5708	00	EXPENDED APPROPRIATIONS, PRIOR PERIOD ADJUSTMENTS - RESTATED
5709	00	EXPENDED APPROPRIATIONS, PRIOR PERIOD ADJUSTMENTS - NOT RESTATED
5720	01	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - PP&E DOE
5720	02	FINANCING SOURCES TRANSF. IN W/O REIMB. NON-BUDG. -PP&E - NON DOE
5720	A7	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG-BALANCING
5720	A8	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - MISCELLANEOUS RECEIPTS

STARS		
<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
5720	08	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - ALL OTHER - DOE
5720	09	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - ALL OTHER - NON DOE
5720	B6	FINANCING SOURCES TRANSF. IN W/O REIMB. - DOE (EFFECTIVE UNTIL 9/30/04)
5720	B7	FINANCING SOURCES TRANSF. IN W/O REIMB., BUDG. - BALANCING
5730	01	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - PP&E - DOE
5730	02	FINANCING SOURCES TRANSF. OUT W/O REIMB. NON-BUDG. - PP&E - NON DOE
5730	A8	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - MISCELLANEOUS RECEIPTS
5730	08	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - ALL OTHER - DOE
5730	09	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - ALL OTHER - NON DOE
5730	B6	FINANCING SOURCES TRANSF. OUT W/O REIMB. NON-BUDG. - DOE (EFFECTIVE UNTIL 9/30/04)
5730	B9 (FERC)	FINANCING SOURCES TRANSF. OUT W/O REIMB., BUDG. - REVENUES, ALL OTHER
5740	00	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN
5740	01 (FERC)	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN, CUSTODIAL RECEIPTS
5740	C8	APPROPRIATED EARMARKED RECEIPTS - TRANSFERRED-IN, OFFSETTING RECEIPTS
5745	00	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT
5745	01 (FERC)	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT, CUSTODIAL RECEIPTS
5745	C8	APPROPRIATED EARMARKED RECEIPTS - TRANSFERRED-OUT, OFFSETTING RECEIPTS
5750	06	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN, INTEROFFICE
5755	00 (PMA ONLY)	NONEXPENDITURE FINANCING SOURCES - TRANSFERS - IN
5755	01	NONEXPENDITURE FINANCING SOURCES - TRANSFERS - IN
5760	00 (PMA ONLY)	EXPENDITURE FINANCING SOURCES - TRANSFERS - OUT
5765	00 (PMA ONLY)	NONEXPENDITURE FINANCING SOURCES - TRANSFER OUT
5765	01	NONEXPENDITURE FINANCING SOURCES - TRANSFER OUT
5765	09	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT, ALL OTHER (NWF FUND)
5780	00	IMPUTED FINANCING SOURCES
5790	C1	OTHER FINANCING SOURCES - OFFSETTING RECEIPTS
5790	01	OTHER FINANCING SOURCES - INTRA-OFFICE
5790	02	OTHER FINANCING SOURCES - INTER-OFFICE
5790	03	OTHER FINANCING SOURCES
5790	04	OTHER FINANCING SOURCES - PAYMENTS WITH INTEGRATED CONTRACTORS (8123)
5790	05	OTHER FINANCING SOURCES - PAYMENTS WITH INTEGRATED CONTRACTORS (8123) - FIELD OFFICE OFFSET
5790	09	OTHER FINANCING SOURCES - ALL OTHER
5900	N1 (PMA)	OTHER REVENUE, NONEXCHANGE - NOT IN DOE'S BUDGET
5900	N1 (FERC)	OTHER REVENUE, NONEXCHANGE - FERC - CUSTODIAL
5900	E1	OTHER REVENUE, EXCHANGE - IN DOE'S BUDGET
5900	C1	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - IN DOE'S BUDGET (ZN1403 FT 57)
5900	E2	OTHER REVENUE, EXCHANGE - NOT IN DOE'S BUDGET
5900	C2	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - NOT IN DOE'S BUDGET (ZN1405 FT 57)
5900	E3	OTHER REVENUE, DEFERRED REVENUE ADJ - EXCHANGE-IN DOE'S BUDGET
5900	E4	OTHER REVENUE, DEFERRED REVENUE ADJ - EXCHANGE-NOT IN DOE'S BUDGET
5900	E7 (PMA ONLY)	OTHER REVENUE, EXCHANGE - CUSTODIAL
5900	C7 (PMA ONLY)	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - CUSTODIAL
5900	E8	OTHER REVENUE, EXCHANGE - MISCELLANEOUS RECEIPTS RETURNED TO TREASURY
5900	C8 (FERC)	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - MISC RECEIPTS RETURNED TO TREAS
5990	00	COLLECTIONS FOR OTHERS
5990	01 (FERC)	COLLECTIONS FOR OTHERS 19X3105
5991	00	ACCRUED COLLECTION FOR OTHERS
5999	00 (STARS ONLY)	DEFAULT REVENUE (ACCOUNT EXPIRES 9/30/04)
6100	00	OPERATING EXPENSES/PROGRAM COSTS
6100	99	INTEGRATED CONTRACTOR COST OVERRUNS AND UNDISTRIBUTED COSTS
6190	00 (FERC)	CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

STARS		
<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
6310	00 (PMA ONLY)	INTEREST EXPENSES ON BORROWING FROM TREASURY
6330	00	OTHER INTEREST EXPENSES
6400	00	BENEFIT EXPENSE
6500	01 (PMA ONLY)	COST OF GOODS SOLD - NET BILLING AND BILL CREDITING ADJUSTMENT
6500	F0	COST OF GOODS SOLD - BUDGETED (B&R WN AND CB)
6500	U0	COST OF GOODS SOLD - NON BUDGET
6610	00	COST CAPITALIZATION OFFSET
6710	01	DEPRECIATION
6710	09	AMORTIZATION AND DEPLETION
6720	00	BAD DEBT EXPENSE
6730	00	IMPUTED COSTS
6790	01	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-REVALUATION OF PP&E
6790	02	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES - INVENTORIES
6790	04 (PMA ONLY)	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES - APUDC
6790	05 (PMA ONLY)	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES - CAPITALIZATION ADJUSTMENT
6790	09	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-ALL OTHER
6800	01	FUTURE FUNDED EXPENSES, FINANCING SOURCES THAT FUND COST OF PRIOR PERIODS
6800	09	FUTURE FUNDED EXPENSES, ALL OTHER
6800	F9	FUTURE FUNDED EXPENSES, DEFERRED COSTS (BSC 8138)
6800	U9	FUTURE FUNDED EXPENSES, UNFUNDED COSTS (BSC 8139)
6850	00	EMPLOYER CONTRIB. TO EMPLOYEE BENEFIT PROG NOT REQUIRING CY BUDGET AUTH. - UNOBLIG
7110	01	GAINS ON DISPOSITION OF ASSETS, NOT RELATED TO INVESTMENTS
7110	09 (PMA ONLY)	GAINS ON DISPOSITION OF ASSETS, ALL OTHER
7111	01	GAINS ON DISPOSITION OF INVESTMENTS - TREASURY BILLS AND NOTES
7111	04	GAINS ON DISPOSITION OF INVESTMENTS - ZERO COUPON BONDS
7111	05	GAINS ON DISPOSITION OF INVESTMENTS - NON EXCHANGE
7111	09 (PMA ONLY)	GAINS OF DISPOSITION OF INVESTMENTS - ALL OTHERS
7180	00 (PMA ONLY)	UNREALIZED HOLDING GAINS ON INVERSMENTS
7190	01	OTHER GAINS - PP&E
7190	02	OTHER GAINS - INVENTORY
7190	09	OTHER GAINS - ALL OTHER
7210	01	LOSSES ON DISPOSITION OF ASSETS, NOT RELATED TO INVESTMENTS
7210	09 (PMA ONLY)	LOSSES ON DISPOSITION OF ASSETS, ALL OTHER
7211	01	LOSSES ON DISPOSITION OF INVESTMENTS - TREASURY BILLS AND NOTES
7211	04	LOSSES ON DISPOSITION OF INVESTMENTS - ZERO COUPON BONDS
7211	05	LOSSES ON DISPOSITION OF INVESTMENTS - NONEXCHANGE
7211	09 (PMA ONLY)	LOSSES ON DISPOSITION OF INVESTMENTS - ALL OTHERS
7280	02	UNREALIZED HOLDING LOSSES ON INVESTMENTS - NOTES
7280	03	UNREALIZED HOLDING LOSSES ON INVESTMENTS - BILLS
7280	04	UNREALIZED HOLDING LOSSES ON INVESTMENTS - ZERO COUPON BONDS
7290	01	OTHER LOSSES - PP&E
7290	02	OTHER LOSSES - INVENTORY
7290	09	OTHER LOSSES - ALL OTHER
7300	01	EXTRAORDINARY ITEMS - INVENTORY
7300	02	EXTRAORDINARY ITEMS - PP&E
7400	F1 (PMA ONLY)	PRIOR PERIOD ADJUSTMENTS, CUMULATIVE RESULTS OF OPERATIONS - FUNDED
7400	U1 (PMA ONLY)	PRIOR PERIOD ADJUSTMENTS, CUMULATIVE RESULTS OF OPERATIONS - UNFUNDED
7401	01	PRIOR PERIOD ADJUSTMENTS, RESTATED, PP&E
7401	09	PRIOR PERIOD ADJUSTMENTS, RESTATED - ALL OTHER
7600	00	CHANGES IN ACTUARIAL LIABILITY
8010	01	COST OF WORK PERFORMED BETWEEN DOE ENTITIES

STARS		
<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
8010	02	EARNED REVENUE OR COLLECTIONS, INTEROFFICE
8030	05	PMA ADJUSTMENTS
8030	06	PMA ADJUSTMENTS (Contra)
8801	01	Purchase of Capitalized PP&E (Contra)
8801	02	Purchases of Capitalized Inventory (Contra)
8801	03	Purchase of Funded Inventory (Contra)
8801	04	PMA Adjustments
8802	01	Purchases of Capitalized PP&E
8802	02	Purchases of Capitalized Inventories
8802	03	Purchases of Funded Inventory
8802	04	PMA Adjustments
9221	00	Unfilled Customer Orders without Advance (Departmental Added Factor)
9222	00	Unfilled Customer Orders without Advance (Departmental Added Factor)
9251	00	Reimbursements and Other Income Earned - Receivables (Departmental Added Factor)
9252	00	Reimbursements and Other Income Earned - Collected (Departmental Added Factor)
9299	00	Reimbursable and Other Income - Other (Departmental Added Factor)
9911	00	Outstanding Contractor Encumbrances
9915	00	Contra Debits - Contractor Encumbrances
9920	00	Interest Expense on Capital Leases
9921	00	Interest Expense on Capital Leases (Contra)
9941	00	Receipts and Disbursements Control
9942	00	Receipts and Disbursements Control (Contra)
9964	00	Loan Guarantee Authority
9965	00	Loan Guarantee Authority (Contra)
9966	00	Loan Guarantee Issued
9977	00	Unapportioned Prior Year Unobligated Carryover Balance
9988	00	Unapportioned Prior Year Unobligated Carryover Balance (Contra)
9997	00	Accounts Receivable - Currently Not Collectable
9998	00	Accounts Receivable - Contra - Currently Not Collectable

**Example budgetary entries in STARS
(ATTACHMENT C)**

- 1) Receive appropriation of \$100
 DR 41190000 \$100
 CR 44500000 \$100
- 2) Apportionment of \$100 (This is assuming this was a brand new TAFS, say if there had been \$50 carried over from the prior year, then this entry could be made for \$150.)
 DR 44500000 \$100
 CR 45100000 \$100
- 3) Allotment to field of \$80
 DR 45100000 \$80
 CR 46101000 \$80
- 4) Allocation of \$80 (This should equal the amount of your AFP from HQ Budget.)
 DR 46101100 \$80
 CR 46101200 \$80
- 5) Commitment of \$70
 DR 46101300 \$70
 CR 47000000 \$70
- 6) Obligate \$60
 DR 47000000 \$60
 CR 48010000 \$60
- 7) Cost \$50
 DR 48010000 \$50
 CR 49010000 \$50
- 8) Pay \$40
 DR 49010000 \$40
 CR 49020000 \$40

The first three entries are made by HQ Budget. PMA/s FERC should begin with entry #4.

NOTE: If you have appropriations that use SGL 4620 instead of 4610, then you should begin using the new SGL 4720 for commitments in FY05.

**Budgetary Reimbursable Work Entries
(ATTACHMENT D)**

Reimbursable Work with an Advance:

- 1) Appropriation
 DR 42100000
 CR 44500000
- 2) Apportionment
 DR 44500000
 CR 45900100
- 3) Allotment Issued
 DR 45900200
 CR 42100200
- 4) Allotment Received
 DR 42100300
 CR 45900300
- 5) Record Advance (order received)
 DR 42220000
 CR 42100300
- 6) Allocate
 DR 45900400
 CR 46101200
- 7) Bill
 DR 42510000
 CR 42220000
- 8) Collect
 DR 42520000
 CR 42510000
- 9) Commit
 DR 46101300
 CR 47000000
- 10) Obligate
 DR 47000000
 CR 48010000

11) Cost

DR 48010000
CR 49010000

12) Pay

DR 49010000
CR 49020000

(Entries 1-4 will be done by HQ Budget)

Reimbursable Work without an Advance:

1) Appropriation

DR 42100000
CR 44500000

2) Apportionment

DR 44500000
CR 45900100

3) Allotment Issued

DR 45900200
CR 42100200

4) Allotment Received

DR 42100300
CR 45900300

5) Order Received

DR 42210000
CR 42100300

6) Allocate

DR 45900400
CR 46101200

7) Bill

DR 42510000
CR 42210000

8) Collect

DR 42520000
CR 42510000

9) Commit

DR 46101300

CR 47000000

10) Obligate

DR 47000000

CR 48010000

11) Cost

DR 48010000

CR 49010000

12) Pay

DR 49010000

CR 49020000

(Entries 1-4 will be done by HQ Budget)

Federal Trading Partner Department Codes Crosswalk
ATTACHMENT E

Department Agency	Closing Pack 4 position	FACTS 1 2 position	OPI 4 position
Dept of Agriculture	1200	12	0308
Dept of Commerce	1300	13	0307
Dept of Interior	1400	14	0305
Dept of Justice	1500	15	0311
Dept of Labor	1601	16	0319
Pension Benefit Guarantee Corp.	1602		0393
U.S. Postal Service	1800	18	0328
Dept of State	1900	19	0309
Dept of Treasury	2000	20	0310
OPM	2400	24	0347
National Credit Admin	2500	25	0348
Fed Communications Comm	2700	27	0350
Social Sec Admin	2800	28	0351
U.S. Nuclear Reg Comm	3100	31	0324
Smithsonian Institution	3300	33	0326
Dept of Veterans Affairs	3600	36	0317
General Service Admin	4700	47	0313
National Science Foundation	4900	49	0316
Securities and Exch Comm	5000	50	0358
Federal Deposit Ins. Comm	5100	51	0321
Railroad Retirement Board	6000	60	0364
Tennessee Valley Authority	6400	64	0314
Enviornmental Prot Agency	6800	68	0325

Department Agency	Closing Pack 4 position	FACTS 1 2 position	OPI 4 position
Dept of Transportation	6900	69	0318,0322
Dept of Homeland Security	7000	70	0391
Agency for International Dev	7200	72	0371
Small Business Administration	7300	73	0372
Dept of Health and Human Serv.	7500	75	0306,0332
Farm Credit System Ins. Corp	7802	78	0374
NASA	8000	80	0315
Export-Import Bank of U.S.	8300	83	0375
Depart of Housing and Urban Dev	8600	86	0312
Department of Energy	8900	89	0383,0384,0386 0385,0387,0388 0389,0600 All alpha
Dept of Education	9100	91	0331
Department of Defense	DE00	17,21,57, 96,97	0300,0301,0302 0303,0304,0381
Treasury General Fund	9900	99	0390
Independent and Other Agencies	9500	01,03,04 05,08,09 10,11,22 23,26,29 34,41 54,55,56 45,46,48 58,59,61 62,63,65 71,74,76 84,88,90 93,94,95	0320,0323,0380 ,0330,0333 0377,0378,0379 0337,0338,0339, 0340,0341,0342 0343,0344,0345 0346,0349,0352 0353,0354,0355 0356,0357,0359 0360,0361,0362 0363,0365,0366 0367,0368,0369 0370,0373,0376
Unidentified	9999	0	0399